



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

9.9.4

SEPTEMBER 3, 2020

## EFFECTIVE DATE

(09-03-2020)

## PURPOSE

- (1) This transmits revised IRM 9.9.4, Criminal Investigation Management Information System Data Fields.

## MATERIAL CHANGES

- (1) Subsection 9.9.4.7.2, paragraph (1)(a) and Subsection 9.9.4.8.1, paragraph (2)(d) are revised to delete Personally Identifiable Information (PII) and/or Federal Tax Information (FTI).

## EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 9.9.4, dated November 13, 2018. This IRM was reviewed to ensure content is free from Personally Identifiable Information (PII) and/or Federal Tax Information (FTI), as implemented by the Director, Privacy Policy and Compliance Privacy, Governmental Liaison and Disclosure (PGLD), guidance memorandum dated: April 27, 2020, [Subject: "PII and FTI Review of current Internal Revenue Manuals (IRMs)"].

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9.9.4

Criminal Investigation Management Information System Data Fields

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9.9.4.1  
(11-13-2018)  
**Program Scope and Objectives**

- (1) This section describes the investigative information that is tracked for general investigations (GI), primary investigations (PI), subject criminal investigations (SCI), and the request and the approval of seizure investigative activity (SIA) in the Criminal Investigation Management Information System (CIMIS).
- (2) Special agents are responsible for initiating the aforementioned types of investigations, updating the status of these investigations and updating CIMIS for any other required investigation information as described in this section.
- (3) Updates to the investigations should be input in to CIMIS on the same day the investigative action takes place.

**Note:** The notification date of an action is not always the actual date of the action (ex., The authorization letter from the Department of Justice (DOJ) is dated June 1, 2017, but the affected field office physically receives the letter on July 5, 2017; the action date is June 1, 2017). Only enter the action dates in CIMIS and not the received dates.

9.9.4.1.1  
(11-13-2018)  
**Authority**

- (1) See IRM 9.1.2, Authority for the delegated authority relating to 9.9.4.

9.9.4.1.2  
(11-13-2018)  
**Acronyms**

- (1) The table lists commonly used acronyms and their definitions:

ASAC	Assistant Special Agent in Charge
AUSA	Assistant United States Attorney
CCR	Centralized Case Reviewer
CIP	Criminal Investigation Program
CT	Criminal Tax
CTR	Currency Transaction Report
CIMIS	Criminal Investigation Management Information System
DOJ	Department of Justice
DOJ-TAX	Department of Justice – Criminal Tax Division
DPC	Data Processing Center
EFIN	Electronic Filer Identification Number
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
FBI	Federal Bureau of Investigation
FOIA	Freedom of Information Act
GI	General Investigation
G/P/S	General/Primary/Seizure

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HIDTA	High Intensity Drug Trafficking Area
HQ	Headquarters
IDRS	Integrated Data Retrieval System
IDS	Investigation Development and Support
IRC	Internal Revenue Code
JCO	Judgment & Commitment Order
JTTF	Joint Terrorism Task Force
LEM	Law Enforcement Manual
NCIU	Nationally Coordinated Investigations Unit
OCDETF	Organized Crime and Drug Enforcement Task Force
OPS	Office of Operations, Policy & Support
PI	Primary Investigation
QRP	Questionable Refund Program
RPP	Return Preparer Program
SA	Special Agent
SAC	Special Agent in Charge
SAR	Suspicious Activity Report
SCI	Subject Criminal Investigation
SDC	Scheme Development Center
SIA	Seizure Investigative Activity
SME	Subject Matter Expert
SSA	Supervisory Special Agent
SSN	Social Security Number
SUA	Specified Unlawful Activity
TECS	The Enforcement Communication System
TIN	Taxpayer Identification Number
USAO	United States Attorney's Office
USC	United States Code

### 9.9.4.2 (11-13-2018) **Administrative Information**

- (1) Criminal Investigation Management Information System is a database that tracks the status and progress of criminal investigations and the time expended by SAs. It is also used as a management tool that provides the basis for decisions of both local and national scope.



9.9.4.2.1  
(11-13-2018)  
**Investigation Number**

- (1) When an investigation is initiated in CIMIS, an investigation number will be self-generated by the system. This unique number will follow the investigation through the investigatory process. If an investigation is initiated as a PI and is elevated to a SCI it will maintain the same number.

**Note:** Criminal Investigation Management Information System will reflect what status an investigation is currently in. The number in itself is not an indicator of what type of investigation has been initiated and what types of investigative actions have been authorized.

9.9.4.2.2  
(11-13-2018)  
**System Data Field Types**

- (1) Criminal Investigation Management Information System contains both mandatory and optional data fields, as well as historical, and multiple data fields. The mandatory data fields in CIMIS are denoted by an asterisk before the data field box within the application. This IRM denotes them with capital letters for the corresponding investigation types (G/P/S). Optional data fields are denoted in this IRM section with lower case letters (g/p/s).
- (2) **Historical Data Fields:** Historical data fields are those for which only one entry is considered current but the history of past entries is maintained and displayed to the user within the application. Examples of historical data fields in CIMIS include statuses, lead and secondary assignments, and office/group ownership. In general, only the CIMIS SME can make corrections and/or deletions to historical data fields. The system will maintain a record of all entries made in these types of fields.
- (3) **Multiple Data Fields:** Multiple data fields allow for more than one entry to be current and applicable. Examples of multiple data fields include fraud schemes/criminal activities, secondary violations, tax forms and periods, etc. These fields can be changed/updated or deleted. The system will maintain a record of all entries made in these types of fields.

9.9.4.2.3  
(11-13-2018)  
**Investigation  
Request/Approve/Decline  
(G/P/S)**

- (1) **Request & Approval Date:** This is a mandatory field for general, primary, and subject criminal investigations. **The investigation request or approval date may or may not be the same as the date the SA is entering the request or as the date the manager approves the request in CIMIS.** For example, a SSA gives verbal approval to an agent on Saturday to initiate an investigation and the agent enters the investigation information into CIMIS on the following Monday. The request and approval dates would be Saturday's date.
- (2) Once the required data fields and necessary information have been entered in CIMIS by a SA to request an investigation, his/her immediate supervisor will receive an e-mail notification from CIMIS that an action is pending approval. Upon receiving the e-mail, the supervisor should access CIMIS and select the activity "Approve/Reject Investigation". After making this selection the supervisor will be provided with a screen showing all CIMIS actions pending approval for his/her group. Upon selecting the investigation pending approval, CIMIS will provide a summary of the key information regarding the selected investigation.
- (3) If the investigation request is declined, an additional screen will appear requiring the supervisor to select a "Reason for Rejection". Rejecting the investigation will send the investigation into "Closed" status. If the supervisor is returning the investigation to the SA for additional work prior to numbering, the investigation request should not be declined.

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**Note:** The CIMIS SME can correct this status in the CIMIS database if the incorrect status is selected.

- (4) Selecting a “Reviewed” status will forward the investigation to the next level of approving official for review and/or approval with a notation in CIMIS that the investigation has been reviewed; including the name of the reviewing official and the date it was reviewed.
- (5) **“Approve/Reject” Prosecution Recommendation or Discontinuance Reports:** To either approve a SCI for forwarding to DOJ-TAX or the USAO or to discontinue a SCI requires the SAC to use the “Approve/Reject Investigation” activity.

### 9.9.4.2.4 (11-13-2018) Investigation Relationships

- (1) **Subject Criminal Investigations:** SCIs must always be related to another PI as a spin-off (or to themselves as an elevated SCI) within the field office or outside the field office. This relationship can be changed, but the SCI’s ownership does not change. To change the SCI’s ownership, the investigation must be transferred.
- (2) **Primary Investigations:** PIs and elevated SCIs may be related to a GI. This relationship can be changed or removed to correct the investigation relationship.
- (3) The Associated Investigations activity in the CIMIS application allows field office managers to link together investigations of the same type. For example, two separate PIs or two SCIs that have a common relationship the manager wants to track may be associated. This is an optional relationship activity in CIMIS and is not reflected in standard reports.

### 9.9.4.2.5 (11-13-2018) Numbering Dual Investigations, Additional Violations, and Supplemental Investigations

- (1) In situations where more than one field office has an interest in the same taxpayer, or in some cases the same field office needs to dual number the taxpayer, prior approval by HQ is required to dual number the investigation. The system will display a message to the CIMIS operator of a duplicate investigation. The system will not permit additional investigation statuses until approved by the Director, OPS. The SAC must request approval from the Director, OPS in writing. Then, the HQ CIMIS Staff, in coordination with the Director, OPS, the Director, Field Operations, and the SAC will assess the need for, and enter the Director, OPS approval, if appropriate, for the dual investigation. Guidelines for coordinating inter-field office and inter-area investigations are located in IRM Chapter 9.5.
- (2) The same investigation number will not be used to cover subsequent investigations of the same taxpayer where the prior criminal investigation was criminally closed. Instead, a new investigation will be initiated.
- (3) If there is an ongoing investigation on a taxpayer, then any additional violation (tax or money laundering) should be investigated in conjunction with that ongoing investigation. If separate field offices number the same individual or entity on different violations, it will trigger the need to request approval for a dual investigation. Multiple investigation numbers will not be assigned in situations where more than one violation is involved or when violations are added after numbering, or in instances where the DOJ or USAO makes a request for a follow-up investigation of other violations or of subsequent years.

- (4) If the investigation is at the USAO and tax violations are added, then the investigation status should be updated to USA Supplemental Investigation Requested. Criminal Investigation will go through the process of investigating the tax violation, sending the prosecution report to the CCR and to CT for review, after which the SAC will forward the Superseding prosecution recommendation report to DOJ. This process is not documented in the investigation status but should be added to the investigation as a general note. Once DOJ completes its review and forwards the prosecution report to the USAO, the Investigation status should be updated to USA Supplemental Request Completed. Also, the Violation Under Investigation and the Recommended Violation should be updated to reflect the tax violations.

9.9.4.2.6  
(11-13-2018)  
**Transferring  
Investigations**

- (1) Transferring of investigations to another field office must have the approval of both SACs involved in the transfer. Field offices must contact CI-HQ (CIMIS Staff) to perform the transfer of an investigation. The email address for the CIMIS Staff is \*CI CIMIS.

9.9.4.3  
(11-13-2018)  
**Armed Escort**

- (1) The "Armed Escort" area of CIMIS is used to generate a number and track all armed escorts in which CI is a participant. A PI is no longer required to conduct an armed escort. All armed escorts are to be tracked on CIMIS and are assigned an Armed Escort Number.

9.9.4.4  
(11-13-2018)  
**Criminal Investigation  
Division Special  
Purpose Tracking (g/p/s)**

- (1) This field will only be used for specialized tracking purposes set forth by HQ or by the Director, Field Operations, or by the field office's SAC.
- (2) For the most complete and current listing of Special Purpose Code values, please refer to the applicable listing found on CI Connections in the CIMIS Reference Materials, Investigations subject area, under the Supporting Documents section.

9.9.4.5  
(11-13-2018)  
**Enforcement Activities**

- (1) Enforcement activities conducted during the course of an investigation are to be recorded in CIMIS utilizing the "Enforcement Activities" under the Investigations subject area of the database. The following types of activities involving investigations are to be captured: "Arrest/Fugitives", "Mail Covers", "Search/Seizure Warrants", and "Summons Enforcement".

9.9.4.5.1  
(11-2018)  
**Arrests/Fugitives (S)**

- (1) Enter for SCIs when the subject is arrested or becomes a fugitive.
  - a. **Arrest:** If the subject of the investigation self surrenders, then no arrest should be entered. If the subject is physically arrested, select "Arrest" to the option of arrest or fugitive and enter the date the subject was arrested. If CI-Special Agents participated in the arrest team, then select "Yes" to the question whether CI participated in the arrest, and if not then select "No". If CI was the affiant on an arrest warrant for an arrest sought through a criminal complaint, select "Yes" to the question whether the SA was the affiant on an arrest warrant, and if not select "No". If the SA made an arrest pursuant to a bench warrant after a case was indicted, then the SA is not considered an affiant on an arrest warrant.
  - b. **Fugitive:** If the subject is a fugitive, select "Fugitive" to the option of arrest or fugitive and enter the date the subject is declared a fugitive. A fugitive is defined as a person against whom some form of criminal

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action has been taken (i.e., an indictment has been returned or an information has been filed, or a person has been convicted and has fled the jurisdiction to escape prosecution or to avoid serving a sentence). Requesting a "lookout" in TECS does not require a fugitive entry in CIMIS. If the subject is a fugitive of a CI violation, select "Yes" to the question of whether the individual is a fugitive of a CI violation, and if not select "No". If a subject was arrested and subsequently became a fugitive later that day, select "Fugitive" to answer the question if an arrest and fugitive exist on the same date, which happened last? If a subject was a fugitive and was subsequently arrested that day, select "Arrest" to answer the question if an arrest and fugitive exist on the same date, which happened last?

- (2) Subject Criminal Investigations should not be closed if the taxpayer is a fugitive and the defendant has died, until CI has verified the death through public records or with other law enforcement agencies.
- (3) If the fugitive self-surrenders, the fugitive entry must be deleted from CIMIS. A general note must be entered indicating the date the fugitive self-surrendered and the date the fugitive entry was deleted. The field office will also notify Warrants and Forfeiture to remove the fugitive from TECS.
- (4) If a subject has been either indicted or an information filed for one or more of the violations enforced by the IRS and the subject flees, then the AUSA must agree to dismiss the charges and obtain an Order to Dismiss the Indictment or Information from the Court before the SCI can be closed in CIMIS.
- (5) If a conviction is secured that involves one or more of the violations enforced by the IRS, the subject must be in the custody of the US Government, receive a presidential pardon, win an appeal of his/her conviction, or determined to be dead before removing the subject from fugitive status in CIMIS.

### 9.9.4.5.2 (11-13-2018) Mail Covers (p/s)

- (1) Mail covers can only be requested in primary and subject criminal investigations. For more information regarding mail covers, please refer to LEM 9.14.1.

### 9.9.4.5.3 (11-13-2018) Search/Seizure Warrants (p/s)

- (1) If CI is the affiant for a search warrant, a numbered SCI is required. If CI is going to participate in the execution of a non-CI search warrant, a numbered PI or SCI is required. This non-CI search warrant must also be entered into CIMIS and linked to the appropriate PI or SCI numbered investigation. However, for a non-CI search warrant, the US District Court Docket number and the judicial district are not required.
- (2) Seizure warrants require a linkage to one or more PIs or SCIs that have been approved for SIA. Criminal Investigation's assistance in the execution of non-CI seizure warrants is not entered into CIMIS.
- (3) In civil judicial forfeiture investigations, SAs will serve a Warrant for Arrest in Rem and the Verified Complaint of Forfeiture to seize an asset without a seizure warrant being issued by the court. Warrants for Arrest in Rem must also be entered into CIMIS and linked to the appropriate PI or SCI numbered investigation. The PI or SCI must have SIA approval.

- (4) **Consent Searches:** Property owner consenting to a search without a search warrant (Warrantless). Consent searches must be entered into CIMIS and linked to the appropriate PI or SCI investigation.
- (5) **Consent Seizures:** Property owner consenting to the seizure without a seizure warrant (Warrantless). Consent seizure must be entered into CIMIS and linked to the appropriate PI or SCI investigations. The PI or SCI should have SIA approval. If not the SIA approval should be requested and approved using the same date of the consent seizure. Criminal Investigation's assistance in the execution of non-CI warrantless or consent seizures is not entered into CIMIS.

9.9.4.5.4  
(11-13-2018)  
**Summons Enforcement  
(s)**

- (1) Internal Revenue Code §7604 provides for civil enforcement of a summons if a person neglects or refuses to comply with a summons. Criminal Investigation Management Information System requires an entry to the "Summons Enforcement" screen when a summons on an SCI is forwarded for summons enforcement.

9.9.4.6  
(11-13-2018)  
**Scheme Development  
Center Scheme**

- (1) The Scheme Development Center Scheme Activity is utilized by both SDC users and by field office users (agents and other employees outside of the SDC).
  - a. Scheme Development Center users can "Add", "View/Edit", or "Delete" SDC schemes in the CIMIS database.
  - b. Field office users can only "Add", "Edit", or "Delete" an SDC scheme name and/or number as it relates to investigations that they control within CIMIS.
- (2) Entries into CIMIS are only made for SDC schemes that meets the LEM criteria for any given field office.
  - a. The SDC will number a PI and will input a summary of scheme information into CIMIS for transfer to the appropriate field office. The scheme entry will only be a summary of the scheme and **will include** the total number of returns and the total dollars. The SDC will not be required to input individual return information into the scheme. Another system, as designated by Refund Crimes, will be used by the SDC for entering individual return information.
  - b. To add a new SDC Scheme, a PI must already exist within CIMIS for the scheme to be related to. Only SDC users can initiate an SDC Scheme. Field office users can view and make updates to existing scheme names and/or numbers. In CIMIS, the following information is captured for SDC schemes:
    - SDC scheme name
    - SDC scheme number
    - CI Office/Group in the SDC to which the scheme will be assigned
    - Criminal Investigation Program
    - Total number of returns in the SDC scheme
    - Total refund amount claimed in the SDC scheme
    - Total refund amount deleted in the SDC scheme
    - Total number of EITC returns in the SDC scheme
    - Total EITC amount claimed in the SDC scheme
    - Fraud Scheme/Criminal Activity

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- c. Stock “pump and dump schemes”, in which securities in small or obscure companies are hawked to investors as the “next sure money-maker” but, more often than not, have little or no products, revenues or profits, will not be input into CIMIS.
- (3) Whenever information changes regarding the returns included in the scheme, the SDC will be responsible for updating the scheme information in CIMIS whether or not the PI has been sent to the field office.
- (4) The scheme information in CIMIS will also include the CIP of either Questionable Refund or Return Preparer, as well as the appropriate fraud scheme/criminal activity code (e.g., EITC). The SDC will make the EITC determination and input that in the CIMIS SDC scheme information.
  - a. The EITC designation on the scheme in CIMIS will be the overriding factor for EITC designation (>50% returns involve EITC) for all PIs and related SCIs. This holds true even if a field office puts other fraud scheme/criminal activity codes or CIP codes on other investigations related to a scheme.
- (5) Scheme Development Center schemes can be related to other SDC schemes.
- (6) All SDC schemes must be related to an existing PI.
- (7) The SDC should no longer relate a PI to a national GI.
- (8) The SDC will name the QRP PI as follows: QRP SCHEME (10 digit scheme number i.e., 1720070000). The word SCHEME should be part of the investigation name).
  - a. The gender will be Other and the TIN/EIN will be entered using all zeroes (000-00-0000 or 00-0000000).
  - b. Field offices should **not** request elevation of or change the name and other identifying information of the QRP scheme PI. They should number one or more spin-off SCIs under the PI with the alleged perpetrator(s)’ names.
- (9) The SDC will name the RPP PI in the name of the preparer’s or the business’ name and will include the correct TIN/EIN, if known.

### 9.9.4.7 (11-13-2018) Identity (P/S)

- (1) Identities represent individuals and/or businesses involved in an investigation. An identity will be classified as either a Primary or an Associate identity for an investigation.
  - a. **Primary Identity (P/S):** The primary identity of an investigation is the person or business under investigation, while the associate identities are the people and/or businesses associated with the primary identity.
  - b. **Associate Identity (g/p/s):** An associate identity to an investigation is an individual or entity that has a nexus to the scheme of the alleged non-compliance identified in the investigation, but whose role in the scheme has yet to be fully determined. **If controls are placed on an individual and/or entity, an associate identity must be entered into CIMIS.**
- (2) Witnesses are not to be entered as associate identities. Per Department of Treasury Directive 55-01, a witness is defined as a person who has information



or evidence concerning a crime and provides such information or evidence to a law enforcement agency. Where the witness is a minor, the term witness includes an appropriate family member or legal guardian. The term witness does not include defense witnesses or those individuals involved in the crime as perpetrators or accomplices. The term witness does not include confidential informants.

- (3) If an individual is entered in CIMIS as an associate identity, but is later determined to be a witness, the associate identity record for the individual must be removed from CIMIS.
- (4) The associated identity screen will enable each field office to identify if an individual or entity is tied to an investigation anywhere in the country. It will also assist in FOIA requests and requests from the DOJ.

9.9.4.7.1  
(11-13-2018)  
**Gender (P/S)**

- (1) This is a mandatory field for PIs and SCIs. The following choices are available for this field: Male, Female, Business (corporation, or estate of decedent), or Other (not male or female, or business, or if gender is Unknown).

9.9.4.7.2  
(09-03-2020)  
**Taxpayer Identification Number (P/S)**

- (1) This is a mandatory field for primary and subject criminal investigations. All TINs should be verified in IDRS using command code INOLE before the input of the TIN into CIMIS. **IDRS may only be used to verify TINs for new and/or open investigations with Title 26 and/or Title 18 tax violations or for investigations that meet the related statute test. For any investigations with non-tax violations that do not meet the related statute test, only non-IDRS systems may be used to obtain additional identifying information.**
  - a. If the SSN is unknown for gender code "Male", "Female", or "Other" enter 000-00-0000 or 00-0000000. If the EIN is unknown for gender code "Business", enter 00-0000000. When the correct SSN or EIN is obtained, an update to this field will be necessary. Enter the SSN using dashes where appropriate (i.e., "XXX-12-3456"). Enter the EIN using a dash where appropriate (i.e., "XX-1234567").
  - b. As a means to verify the accuracy of the input, the system will require that the SSN/EIN be input a second time to validate the original entry.

9.9.4.7.3  
(11-13-2018)  
**Date of Birth (p/s)**

- (1) When known, enter for PIs and SCIs only.

9.9.4.7.4  
(11-13-2018)  
**Name - First, Last, Middle, and Extended (P/S)**

- (1) **First and Last Name (P/S):** These are mandatory fields for primary and subject criminal investigations. (General Investigations only require an "Investigation Name"). An entry is required in both the "First" and "Last" Name fields for individuals. For businesses and other entities, the full name should be entered in the "Last Name" field and nothing should be entered in the "First Name" field.
  - a. In sensitive situations, pseudonyms may be used to identify the investigation. This option should only be used upon approval of the SAC.
  - b. If an individual has an "Extended" Name (e.g., Jr., Sr., II, III, etc.), it should be entered into the field titled "Extended Name" in CIMIS.

## 9.9 Criminal Investigation Management Information System (CIMIS)

9.9.4.7.5  
(11-13-2018)

### Address – Street, City/State, and Postal Code (P/S)

- (1) This is a mandatory field for primary and subject criminal investigations. At a minimum, a primary address must be entered in CIMIS for these types of investigations. The database also allows secondary addresses to be entered. If the primary address is unknown, enter “Not Listed” in the “Address Type” field with a note that the address is currently unknown.
  - a. **Street Address:** Enter the street address of the individual or entity the investigation involves using abbreviations such as ST, AVE, DR, BLVD, etc. to conserve space. If the address is unknown, enter “Unknown ” in this field.
  - b. **City/Town:** Enter the city/town of the individual or entity the investigation involves. If the address is unknown, enter “Unknown” in this field.
  - c. **State/Country:** Utilizing the lookup box on the address screen, select the appropriate state or country where the individual or entity resides. If the address is unknown, select “Unknown” in the “State” field within the lookup box.
  - d. **Postal Code:** Enter the appropriate five digits or the extended 11 digit zip code for locations in the United States. If the exact US zip code is unknown, enter “00000-0000.” If a foreign country code is entered in the “State/Country” field, enter the appropriate postal code or, if the postal code is unknown, enter “99999-9999” in this field.

**Note:** The internet offers several sites for researching zip and postal codes. Example: [www.usps.com](http://www.usps.com) (US); [www.canadapost.ca](http://www.canadapost.ca) (Canada); [www.royalmail.com](http://www.royalmail.com) (United Kingdom); [www.deutschepost.de](http://www.deutschepost.de) (Germany); and [www.laposte.fr](http://www.laposte.fr) (France).

9.9.4.7.6  
(11-13-2018)

### Alias/Doing Business As (DBA)/Partnerships (p/s)

- (1) If the individual or entity being investigated has an alias, is Doing Business As (DBA) or is in a partnership, this information should be captured in this field. The system will maintain a record of all entries in this multiple data field.

9.9.4.7.7  
(11-13-2018)

### National Identification (ID) (p/s)

- (1) The National Identification (ID) field in CIMIS is used to capture information regarding state-, United States-, and foreign country- issued identification cards linked to the individual being numbered. Examples of National ID field entries are Birth Certificate Number, Cedula Identification Card Number, Driver’s License Number, HAZMAT Certificate Number, Matricula Consular Identification Card Number, Other Foreign-Issued Consular Identification Card Numbers, Passport Number, Pilot’s License number, and State-Issued Identification Card Numbers.

9.9.4.8  
(11-13-2018)

### Investigation Information

- (1) This section describes the investigation information that is recorded for GIs, PIs, and SCIs in the CIMIS.

9.9.4.8.1  
(09-03-2020)

### Allegation of Non-Compliance (G/P/S)

- (1) This is a mandatory field for all types of investigations. Enter a summary of the allegation describing the unlawful/criminal activity involved in the investigation or the defining scope/purpose of the GI. **DO NOT ENTER GRAND JURY INFORMATION INTO THIS FIELD.** Multiple allegations may be input.
- (2) The following are specific examples of information that should not be included in the allegation field:



- a. Grand jury information and references to grand jury designation (another field within CIMIS).
- b. Names of subjects, associates, dependents, witnesses, IRS personnel, government attorneys, or other personal identifying information.
- c. Identifiers such as SSNs, EINs, TINs, EFINs, DOBs, specific addresses, or P.O. Box.
- d. Specific descriptions of unnamed individuals that nevertheless identify them, such as "Mayor of Specific Town California". More general descriptions, such as "the mayor of a California city" or "the president of a local bank" should be used.
- e. Specific names of businesses. The entry should instead refer to businesses in general terms (e.g., "a large manufacturing company" or "a return preparation business").
- f. Detailed tax return information or tax return summaries.
- g. Refrain from the use of the terms "illegal tax protester", "constitutionally challenged", or similar language when referring to taxpayers. When in doubt describe the action, such as, "the taxpayer has filed frivolous returns" or "the taxpayer adamantly refuses to file required returns".
- h. Specific names of drug organizations, organized crime groups, and gangs. The entry should instead refer to them in general terms (e.g., "a prominent local drug organization" or "a local street gang").
- i. Internal investigation numbers and specific names and numbers of task force operations and undercover operations. The entry should instead refer to them in general terms (e.g., "a HIDTA Task Force operation").
- j. Bank names and bank account numbers. The entry should instead refer to these in general terms (e.g., "The subject allegedly structured \$300,000 cash into his/her personal (or an associate's) bank account at a local (or foreign/overseas) bank").
- k. License plate numbers.
- l. Slang or text message language.
- m. Chronological or other investigatory steps taken and planned investigative steps.
- n. Comments and conclusions made by government attorneys, SAs, cooperating investigators, or defense attorneys.
- o. Specific quotes or language from telephone intercepts or garnered through other undercover techniques. The entry should instead refer to conversation content in general terms (e.g., "during an undercover operation, the subject acknowledged he had transported cocaine").

9.9.4.8.2  
(11-13-2018)  
**Criminal Investigation  
Programs and Related  
Fraud Scheme/Criminal  
Activities (G/P/S)**

- (1) These are mandatory and multiple data fields for all types of investigations.
- (2) The CIP classification is based upon the alleged violation(s) at the time the investigation is initiated. The CIP should be updated if the investigation is re-classified.
- (3) The "Fraud Scheme/Criminal Activity" is directly associated with the CIP chosen and more fully describes the alleged scheme or criminal activity being conducted by the individual or entity under investigation. If the CIP is updated, it is possible that the Fraud Scheme/Criminal Activity entry(s) will also need to be edited accordingly.
  - a. The "Legal Income General Investigation Only" Fraud Scheme/Criminal Activity will be used for GIs numbered to investigate areas of noncompli-

## 9.9 Criminal Investigation Management Information System (CIMIS)

ance involving industries or occupations from which income is believed to be exclusively derived from legal activities or sources. Similar to QRP and RPP investigations, any subsequent PIs emanating from these legal income GIs will almost invariably be legal source income tax cases.

### (4) Criminal Investigation Programs:

- a. **Abusive Tax Scheme Program:** The Abusive Tax Scheme Program focuses on non-compliance associated with abusive tax schemes promoted by individuals for the purpose of committing tax evasion and can include domestic and foreign schemes. The Abusive Tax Scheme Program will encompass violations of the IRC and related statutes where multiple flow-through entities are used as an integral part of a scheme to evade taxes. Such schemes are characterized by the use of trusts, Limited Liability Companies (LLCs), Limited Liability Partnerships (LLPs), International Business Companies (IBCs), foreign financial accounts, offshore credit/debit cards, and other similar instruments. The Abusive Tax Scheme Program does not include questionable claims for refund, return preparers or persons who promote or subscribe to frivolous non-filer arguments.
- b. **Bankruptcy Fraud Program:** The Bankruptcy Fraud Program encompasses tax, money laundering and currency crimes committed in the bankruptcy arena. Ideally, these investigations should demonstrate a strong tax nexus, specifically, the Service is a major creditor in the bankruptcy proceedings or the bankruptcy fraud is an integral element of the particular tax evasion or money laundering scheme. Bankruptcy fraud statutes 18 USC §152 (Concealment of Assets) and 18 USC §157 (Bankruptcy Fraud) can be utilized in conjunction with other violations within CI's jurisdiction in these investigations. "Crimes committed in bankruptcy" is the determining factor in deciding whether a case will be included in this program, regardless of whether the tax involves income, employment, or excise taxes.
- c. **Corporate Fraud Program:** Corporate fraud encompasses violations of the Internal Revenue Code and related statutes committed by large, publicly traded (or private) corporations, and/or by their senior executives. These schemes are characterized by their scope, complexity, and the magnitude of the negative economic consequences for communities, employees, lenders, investors, and financial markets. It is important to define the size and ownership of corporations associated with specific individuals under investigation.
- d. **Employment Tax Fraud Program:** Investigations involving taxpayers who fail to comply with the legal requirement to withhold and/or pay over Federal income tax withholding, social security taxes, and Federal unemployment taxes. These schemes can take a variety of forms including: employee leasing schemes, payroll tax "pyramiding", failure to file, the filing of false payroll tax returns, and many others.
- e. **Excise Program:** Investigations involving violations of the excise tax laws.
- f. **Financial Institution Program:** Investigations where fraud against or related to a bank, credit union, Savings and Loan, check cashing business, thrift, stockbroker, or related regulatory agency is a material element of the violation or where employees or officials of this institution

- are responsible for placing the solvency of the institution at risk. (Classify investigations of non-bank financial institutions as general fraud.)
- g. **Gaming Program:** Investigations relating to gaming industry, either legal or illegal form of gaming.
  - h. **General Fraud Program:** Investigations that do not fall within any of the other program areas.
  - i. **Health Care Program:** Investigations relating to health care fraud. All investigations of insurance fraud involving health care will be included in this program.
  - j. **Insurance Program:** Investigations involving the non-health care insurance fraud.
  - k. **Narcotics - OCDETF Program:** Investigations which involve members of high-level narcotics trafficking and/or narcotics/money laundering organizations and are authorized by the Regional Organized Crime & Drug Enforcement Task Forces (OCDETF) coordination committee.
  - l. **Narcotics - OTHER Program:** Investigations involving financial activities of significant individuals or entities who transport, distribute, or finance illegal drugs and/or launder illegal drug proceeds.
  - m. **Narcotics - HIDTA Program:** Co-located multi-agency task force investigations which involve organizations and/or individuals involved in narcotics trafficking and/or narcotics money laundering, worked through the HIDTA, through the Office of National Drug Control Policy (ONDCP).
  - n. **Narcotics - HIDTA/OCDETF Program:** Multi-agency task force investigations of organizations and/or individuals involved in narcotics trafficking and/or narcotics money laundering worked jointly through the OCDETF program and HIDTA.
  - o. **Narcotics - Terrorism/OCDETF Program:** Terrorism investigations encompassing violations of the Internal Revenue Code and related statutes committed by those who are either directly or indirectly involved in terrorist financing or other terrorist activities. Investigations involved in this program have an articulable nexus to terrorist activity, even though the terrorist activity may not be provable. Additionally, investigations in this CIP also have an articulable nexus to narcotics activity and have been designated as an OCDETF investigation and assigned an OCDETF investigation number.
  - p. **Public Corruption Tax Crimes Program:** Investigations involving misuse of office or violations of public trust of or by a government official/employee.
  - q. **Questionable Refund Program:** Investigations involving fraudulent tax refund schemes (refer to IRM 9.5.3, Criminal Investigation Strategies). The QRP Schemes generally consist of one or more tax returns that have been determined to be false and involve violations of Title 18 USC §286 (Conspiracy to Defraud the Government with Respect to Claims) and Title 18 USC §287 (False Claims). These returns appear to have been prepared by the same individual or group of individuals based on similar return characteristics or the same "*modus operandi*." All investigations involving Electronic Return Originators (ERO) should initially be classified as QRP investigations until the true nature of the scheme can be determined.
  - r. **Return Preparers Program:** Investigations involving preparers of fraudulent tax returns. The RPP Schemes are generally perpetrated by unscrupulous return preparers who knowingly add false expenses, deductions, credits, or exemptions to their clients' tax returns to decrease a client's tax liability, resulting in a larger refund or significantly less tax.

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These investigations generally involve violations of 26 USC §7206(1) (Preparation of a False Return) and 26 USC §7206(2) (Aiding or Assisting in the Preparation of a False Return).

- s. **Telemarketer Program:** Investigations where telephone or wire communications are a major element used to fraudulently promote, solicit, or market products and/or services.
- t. **Terrorism Program:** Terrorism investigations encompass violations of the IRC and related statutes, committed by those who are either directly or indirectly involved in terrorist financing or other terrorist activities.
  - (1) An investigation should be coded as terrorism if the following conditions apply:
    - (a) An investigation is initiated through participation in Joint Terrorism Task Force (JTTF). See exception (3).
    - (b) The Federal Bureau of Investigation (FBI), through the JTTF, has an “active interest” in the investigation including monitoring the investigation. See definitions (4).
    - (c) IRS-CI determines that a nexus to terrorism exists. Investigations involved in this program may have a connection to terrorist activity even though the terrorist activity may not be readily provable. An example of nexus to terrorism would be sending funds by an informal money transfer system, such as a Hawala, to an entity or individual designated by the Office of Foreign Assets Control (OFAC), or a “country of interest” – a country widely known as a haven for terrorist activity or for harboring terrorists. These investigations should be referred to DOJ for grand jury investigation and coordination with the JTTF.
  - (2) There may be instances where CI initiates an investigation independently and later learns that FBI wants to either join or closely monitor the investigation. For example: Criminal Investigation is pursuing violations on a tax preparation business and is the sole investigative agency. The JTTF Liaison is approached by the FBI, based on separately obtained information, stating that they have an interest in the outcome of the IRS investigation and request us to start a tax grand jury. In this event, CI should change the CIP to terrorism upon notification.
  - (3) **Exception to Inclusion for JTTF Initiated Investigations:** The FBI no longer has an active interest in pursuing the matter. For example: Criminal Investigation pursued money laundering violations on a target that FBI had under surveillance for intelligence purposes. The FBI’s investigation was closed with no results and FBI no longer wanted to monitor CI’s progress or the investigation outcome. While the CIP was terrorism at the investigation initiation, it should be updated to another CIP upon FBI’s notification of their lack of continued interest.
  - (4) **Definition of FBI’s “Active Interest”:** The FBI wants to monitor the investigation including such activities as participation in CI search warrants; requests to debrief subjects upon arrest, or utilizing CI enforcement actions to gather intelligence. In these or like situations, the CIP is terrorism and should remain so unless the monitoring situation changes to no interest. For example: The JTTF agents have requested to join a CI’s search warrant. A year later FBI states they no longer are interested in the subject. During the year of monitoring, CI should code the investigation as terrorism. Upon FBI’s notification of no interest, the agent should update the CIP.

(5) Once a CIP terrorism investigation has been elevated to Subject Investigation, the assigned lead SA is required to file a monthly activity report to Narcotics Counterterrorism.

9.9.4.8.3  
(11-13-2018)  
**District Court Docket Number (S)**

- (1) Enter for SCIs only. Enter the US District Court Docket Number (including alpha characters) when the defendant enters a plea.

9.9.4.8.4  
(11-13-2018)  
**Due Date (g/p/s)**

- (1) This is an optional field for GIs, Pls, and SCIs. This field is used at the discretion of the local manager.

9.9.4.8.5  
(11-13-2018)  
**Federal Record Center Management (g/p/s)**

- (1) This activity is used to document investigation records sent to a Federal Records Center (FRC). Criminal Investigation Management Information System will only allow you to enter a FRC number for an investigation that has a closed status.

9.9.4.8.6  
(11-13-2018)  
**General Investigation Classification Type (G)**

- (1) The General Investigation Classification Type is a mandatory field for GIs. There are eight General Investigation Classification types as described below:
  - a. **CI Program Areas of Non-Compliance:** General Investigations that track CI programs, i.e., Abusive Tax Scheme, Corporate Fraud, General Fraud, Narcotics, Terrorism, etc. Primary Investigations will be related to this type of general Investigation.
  - b. **HQ Coordinated Tracking:** A HQ authorized GI initiated for the purposes of coordinating tracking of field office investigations. Primary Investigations will be related to this type of general investigation.
  - c. **Imprest Fund Cover Agent Maintenance Activity:** A GI that is initiated for authorized imprest funds purposes. No investigations will be related to this type of general investigation.
  - d. **Imprest Fund Special Use Vehicles:** A GI that is initiated for authorized imprest funds purposes. No investigations will be related to this type of general investigation.
  - e. **Imprest Fund Undercover Maintenance Activity:** A GI that is initiated for authorized imprest funds purposes. No investigations will be related to this type of general investigation.
  - f. **Liaison Contacts:** Liaison contacts and/or efforts with Federal, state, and local law enforcement agencies. This would include multi-agency task forces and Financial Investigative Task Forces. Criminal Investigation personnel are assigned to Financial Investigative Task Forces to provide financial expertise to information gathering efforts of the US Attorney's office. No investigations will be related to this type of general investigation.
  - g. **National Tracking of Time Only:** A HQ authorized GI for the purposes of tracking time only. No investigations will be related to this type of GI.
  - h. **Suspicious Activity Report (SAR):** A GI that tracks CI's SAR-Review Team resources commitment to Bank Secrecy Act (BSA) compliance program. All investigations developed by the SAR-Review teams must be linked to this GI.



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9.9.4.8.7  
(11-13-2018)

### Grand Jury Types (g/p/s)

- (1) This is an optional field for GIs, PIs, and SCIs. Enter the appropriate grand jury request type and the corresponding approval date.
  - a. **Government Attorney:** Grand jury requests from the USAO. The approval/request date should be the date the USAO requests our participation.
  - b. **OCDETF:** A request of an OCDETF for a joint tax-non-tax grand jury investigation with IRS participation. The approval date should be the date the committee approves the proposal.
  - c. **Service Initiated:** An IRS (service) initiated request to DOJ-TAX to conduct a tax grand jury investigation. The approval/request date should be the date the DOJ approves the request.
  - d. **Target Expansion:** A request to add additional targets to an existing approved tax grand jury. The approval/request date should be the date the USAO requested the expansion.

9.9.4.8.8  
(11-13-2018)

### Industry (G/P/S)

- (1) This is a mandatory field for GIs, PIs, and SCIs. Enter the appropriate legal industry in which the individual/entity is employed.
  - a. If the industry is not known when the investigation is initiated, select "Not Known".
  - b. If the industry is an Illegal industry, select "Illegal Industry". Do not confuse the criminal activity with the industry. For example, an escort service is a legal industry. Prostitution run out of an escort service is the illegal activity. Street prostitution/pimp is an illegal industry.
  - c. The selection "Not Applicable" is to be used for GIs only. All other investigation types must have an "Industry" type.
- (2) For the most complete and current listing of Industry values, please refer to the applicable listing found on CI Connections in the CIMIS Reference Materials, Investigations subject area, under the Supporting Documents section.

9.9.4.8.9  
(11-13-2018)

### Investigation Assignments (G/P/S)

- (1) This is a mandatory and historical field for all types of investigations. All investigations entered into CIMIS must have a CI office and group assignment.
  - a. **Lead Agent Assignment:** Every investigation in CIMIS should have a lead agent assigned. In the case of PIs being numbered by an SDC or the IDS unit, the Lead Assignment may be a non-1811 investigative analyst. Subject criminal investigation lead assignments must be SAs.
    - (a) Due to shrinking resources and an increase in the globalization of criminal investigations, the employee assigned as the lead on an investigation is not required to have a position within the transfer boundaries of the organization that owns the investigation. For example, an investigation is numbered in Tampa Group 04. The employee assigned as the lead may be currently reporting to any open organization in the country and does not have to be assigned within the boundaries of the Tampa FO.
    - (b) If the lead agent assigned to any investigation is transferred outside of the CI office that owns the investigation, or if the lead agent retires or leaves CI, that agent's assignments on all open investigations will be ended and the investigations will become unassigned in the office/group unless the investigations are reassigned to other agents prior to the employee's departure.

(c) If, on the other hand, the lead agent assigned to any investigation is detailed or is transferred to another group within the office that owns the investigation (i.e., within the transfer boundary), the lead agent's assignments will not be ended and will remain open.

(d) If an investigation is temporarily without an open lead agent assignment, the investigation will be displayed as "Unassigned" in the CI office and group that owns it (i.e., the office/group to which it is assigned).

- (2) **Secondary Agent Assignment (g/p/s):** This is an optional field. The system will maintain a record of all entries in this multiple data field.

**Note:** Any employee designated as a Secondary Agent Assignment will have view-only permissions to the investigation and will not have the ability to add, modify, or delete from the investigation record.

- (3) **Other Assignment (g/p/s):** This is an optional field. The system will maintain a record of all entries in this multiple data field.

9.9.4.8.10  
(11-13-2018)  
**Investigation Grade Level (S)**

- (1) The entries completed in this section of the CIMIS application replace the "Form 3714, Subject Investigation Analysis Guide". The grade of the investigation being requested will automatically be determined based on responses provided to the grading criteria questions.

9.9.4.8.11  
(11-13-2018)  
**Investigation Name (G)**

- (1) This is a mandatory field for general investigations. The name created should be a good descriptor for the type of general investigation being requested.

9.9.4.8.12  
(11-13-2018)  
**IRS Operating Division Fraud Referral Number (P)**

- (1) This is a required entry for primary investigations when any source that begins with "Fraud Referral (Form 2797)" is entered as the source of the investigation.
- a. The "fraud referral number" is an eight digit referral control number that was developed for service-wide use to track fraud referrals. A unique number will be assigned to each referral and will be included on Form 2797, Referral Report of Potential Criminal Fraud Cases. The number is comprised of the fiscal year; the fraud referral specialist group number in which the referral was processed; a number representing the civil operating division making the referral; and, a sequential number (001 will represent the first referral submitted to CI at the start of each fiscal year). Any referrals received by CI without a control number should be returned to the fraud referral specialist manager for appropriate numbering.
  - b. Numbering Fraud Referral: When there is a common set of facts involving two or more individuals or entities (such as a husband and wife or corporate officer and employees). Criminal Investigation field offices will number one primary investigation for each Form 2797 regardless of the number of entities discussed in the referral. (An exception will be certain national schemes involving Large Business and International (LB&I) taxpayers, where multiple referrals on the same business entity can occur.)

## 9.9 Criminal Investigation Management Information System (CIMIS)

9.9.4.8.13  
(11-13-2018)

### IRS Operating Division Special Projects (g/p/s)

- (1) The system will maintain a record of all entries in this multiple data field.
- (2) **IRS Operating Division Special Projects:**
  - a. **Abusive Loan Pools:** These are loans that contain terms or reflect practices that may be characterized as abusive or “predatory.” These loans have a heightened credit risk for the lending institution because the borrowers lack the ability to repay the loans without resorting to liquidation of the collateral. A common characteristic of these abusive loan pools is providing credit to borrowers who cannot afford the credit on the terms offered. Predatory loans often include features that are designed to strip away or reduce borrowers’ equity in the collateral for the loan, and thus enhance the likelihood of foreclosure.
  - b. **Son of Boss (Bond and Option Sales Strategy):** Scheme involves an inflated partnership basis. Taxpayers used the shelter to create a large, artificial loss to offset an unusual, one-time gain like the sale of a business or stock options.
  - c. **Stock Compensation Transaction Notice 2000-60:** This notice alerts taxpayers and their representatives that losses generated by transactions involving the purchase of a parent corporation’s stock by a subsidiary, a subsequent transfer of the purchased parent stock from the subsidiary to the parent corporation’s employees, and the eventual liquidation or sale of the subsidiary are not properly allowable for Federal income tax purposes. This notice also alerts taxpayers and their representatives of certain responsibilities that may arise from participation in such transactions.
  - d. **Supporting Organizations 509 (a) (3):** Scheme generally involves donations made to a non-profit organization that provides support to publicly supported charitable organizations classified under IRC sections 509 (a)(1) or 509 (a)(2).

9.9.4.8.14  
(11-13-2018)

### Judicial District and Code (S)

- (1) Enter the judicial district involved at the time the investigation is forwarded with a prosecution recommendation.
- (2) For the most complete and current listing of Judicial District codes, please refer to the applicable listing found on CI Connections in the CIMIS Reference Materials, Investigations subject area, under the Supporting Documents section.

9.9.4.8.15  
(11-13-2018)

### Media Coverage (S)

- (1) The system will maintain a record of all entries in this multiple data field.
- (2) This is a mandatory field when a subject of an investigation is “Sentenced”. Enter the appropriate type(s) of media coverage: Broadcast (television, radio) and Printed Materials (newspapers and magazines), including their on-line versions. Select the appropriate media types noting whether “IRS or Tax” is (Mentioned) or (Not Mentioned), as well as the name of the defendant. Media coverage can be entered throughout the life of an investigation. At least one media entry is required at the time of sentencing. At SENTENCING, select No Media Coverage ONLY if no media coverage has been obtained throughout the life of the investigation. Otherwise, the system will prompt you to delete previous media in order to input the “no” media. Do not delete previous media. If No Media Coverage is selected, explain in the note field why the investiga-



	<p>tion received no media coverage, such as cooperating witness, USAO requested no media, other conflicting news, no jail time, marketed to media with no interest, or other reason</p> <p>(3) For the most complete and current listing of Media Coverage values, please refer to the applicable listing found on CI Connections in the CIMIS Reference Materials, Investigations subject area, under the Supporting Documents section.</p>
<p>9.9.4.8.16 (11-13-2018) <b>Method of Computation (S)</b></p>	<p>(1) Enter for SCIs with a recommendation for prosecution. Enter the value best describing the method of computation used in the prosecution recommendation report.</p> <p>(2) For the most complete and current listing of Method of Computation values, please refer to the applicable listing found on CI Connections in the CIMIS Reference Materials, Investigations subject area, under the Supporting Documents section.</p>
<p>9.9.4.8.17 (11-13-2018) <b>Method of Evasion (S)</b></p>	<p>(1) Enter for SCIs with a recommendation for prosecution. Enter the value best describing the principal method of evasion used in the prosecution recommendation report.</p> <p>(2) For the most complete and current listing of Method of Evasion values, please refer to the applicable listing found on CI Connections in the CIMIS Reference Materials, Investigations subject area, under the Supporting Documents section.</p>
<p>9.9.4.8.18 (11-13-2018) <b>Method of Filing (P/S)</b></p>	<p>(1) This is a mandatory field for PIs and SCIs. Enter the principal method of filing.</p> <p>(2) For the most complete and current listing of Method of Filing values, please refer to the applicable listing found on CI Connections in the CIMIS Reference Materials, Investigations subject area, under the Supporting Documents section.</p>
<p>9.9.4.8.19 (11-13-2018) <b>Narcotics Type (G/P/S)</b></p>	<p>(1) This is a mandatory field for all investigation types where the investigations Criminal Investigation program (CIP) involves Narcotics. The system will maintain a record of all entries in this multiple data field.</p> <p>(2) For the most complete and current listing of Narcotics Type values, please refer to the applicable listing found on CI Connections in the CIMIS Reference Materials, Investigations subject area, under the Supporting Documents section.</p>
<p>9.9.4.8.20 (11-13-2018) <b>Occupation (G/P/S)</b></p>	<p>(1) This is a mandatory field for all investigations. Enter the appropriate legal occupation in which the individual/entity is employed.</p> <p>(2) For the most complete and current listing of Occupation values, please refer to the applicable listing found on CI Connections in the CIMIS Reference Materials, Investigations subject area, under the Supporting Documents section.</p>

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- (3) If the occupation is not known when the investigation is initiated, select the value "Not Known".
  - a. If Gender code is a "Business" or "Other", select the choice "Not an Individual."
  - b. If the individual/entity does not have a legal occupation, select "Illegal Occupation."
  - c. If "Not Applicable" was selected for a GI in the "Industry" type field, "Not Applicable" should also be selected in the "Occupation" field.

### 9.9.4.8.21 (11-13-2018) **Other Agencies (G/P/S)**

- (1) This is a mandatory field for PIs and SCIs. Enter an agency only if the investigation is being conducted/coordinated jointly with Federal, state, local, or foreign government agencies. If the investigation is not being conducted/coordinated jointly with Federal, state, local or foreign government agencies, enter "No Other Agency Involved". The system will maintain a record of all entries in this multiple data field.
- (2) The system will not allow users to enter "No Other Agency Involved" when other valid agencies have been entered. The agent or CIMIS SME must delete the valid agency previously entered in this field before "No Other Agency Involved" may be entered. Likewise, if "No Other Agency Involved" has previously been entered, and the user needs to enter valid agencies, the user must first delete the "No Other Agency Involved" before they can enter the valid agency information.
- (3) For the most complete and current listing of Other Agencies values, please refer to the applicable listing found on CI Connections in the CIMIS Reference Materials, Investigations subject area, under the Supporting Documents section.

### 9.9.4.8.22 (11-13-2018) **Patriot Act Provisions (p/s)**

- (1) If the investigation involves provisions that were enacted by the Patriot Act, enter the section of the US Patriot Act provision involved in the investigation. The system will maintain a record of all entries in this multiple data field.
- (2) For the most complete and current listing of Patriot Act Provision values, please refer to the applicable listing found on CI Connections in the CIMIS Reference Materials, Investigations subject area, under the Supporting Documents section.

### 9.9.4.8.23 (11-13-2018) **Referring Country/State (P/S)**

- (1) Required entry for PIs and SCIs when "Foreign Government" is entered as the source of the investigation.

### 9.9.4.8.24 (11-13-2018) **Related Statute/Exparte Order (p/s)**

- (1) This is a mandatory entry for PIs and SCIs, when one of the following violations are under investigation or recommended for prosecution: any 18 USC§1956; any 18 USC §1957; 18 USC §1960; 18 USC §371T; and/or any Title 31. If either a related statute call has been approved by the SAC or an exparte order has been obtained pursuant to Section 6103(i), a "Yes" must be entered into this field in CIMIS.

9.9.4.8.25  
(11-13-2018)  
**Sentenced Information (s)**

- (1) If the defendant is sentenced, enter the sentencing information recorded in the US District Court JCO.
- (2) **Months to Serve:** Months to serve should include time to serve in any facilities that result in the loss of liberty to the subject, including time for "House Arrest" (home confinement). Enter "12", representing twelve months, if the taxpayer was sentenced to one year in prison; enter "2", representing two months, if a taxpayer is sentenced to spend Saturdays for one year (52 days) providing some form of community service, such as free medical or legal service. If the taxpayer is sentenced to life, enter "999".
- (3) **Months Probation:** Enter the number of months that the subject is sentenced to probation (i.e., "24", representing twenty-four months).
- (4) **Fines to Pay:** Enter the total dollar amount of fines to pay.
- (5) **Conditional Probation Terms:** For investigations where filing the return, payment of the tax, restitution owed to IRS, etc., is actually stated in the JCO as one or more conditions of probation, IRS-CI is responsible for monitoring the Conditional Probation Terms. Enter the information in the fields Conditional Probation Expiration Date, Terms of Probation, Conditional Terms Results, and Amount of Restitution owed to the IRS.
  - a. When a defendant receives a custodial sentence (imprisonment), this is always followed by supervised release. In a non-custodial sentence (home confinement), when the Bureau of Prisons is not involved, home confinement is ordered as a special condition of probation or in a split sentence, as a special condition of supervised release. In both instances home confinement (House arrest) is considered part of the probationary period.
  - b. How to calculate the CIMIS entry for Conditional Probation Expiration Date for defendants whose conditions of probation require monitoring by CI and the sentence includes probation with a special condition of home confinement (House Arrest). In almost all home confinement sentences, the Conditional Probation Expiration Date should be calculated from the date of sentencing. For example, on 1/1/2007 the defendant is ordered by the court to serve six months home confinement and three years probation. The CIMIS entry for Conditional Probation Expiration Date should be 12/ 31/2009, three years from the date of sentencing. Another example, on 1/1/2007, the defendant receives a split sentence of 6 months imprisonment, followed by 3 months home confinement and three years supervised release. The CIMIS entry for Conditional Probation Expiration Date should be 6/30/2010, three years and six months from the sentencing date.
  - c. The JCO should be reviewed to establish the sentencing date which will be used to compute the Conditional Probation Expiration Date. Since this is an estimated date, with lags in actual reporting dates, further monitoring will be needed.
  - d. Once a defendant comes under Bureau of Prisons' control, the defendants projected or actual release date is searchable by first and last name, on the BOP's WEB site ([www.bop.gov](http://www.bop.gov)). The supervised release time can be added to this date for a more accurate Conditional Probation Expiration Date. Once on supervised release, the actual release date can be obtained from the assigned Probation Officer.

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- e. If the defendant is assigned to a halfway house and depending on what agency is responsible for the supervision; the time spent there may be considered incarceration or supervised release. In the majority of instances where the defendant is under the supervision of the Probation Office the time is considered as supervised release. Criminal Investigation should contact the Probation Officer assigned to the case if you are unsure of the status of the defendant.
- f. **Revocation of Probation:** If the defendant violates his/her probation then the investigation status should be updated, the sentenced violations, and the sentencing information i.e., months to serve and/or the months probation updated based on the outcome.

### 9.9.4.8.26 (11-13-2018) Source of the Investigation (P/S)

- (1) This is a mandatory field for PIs and SCIs. Enter the source that best describes the source of information that caused the investigation to be initiated.
- (2) If the source is "Agent Generated", the field office will be required to input the originating agent's information in CIMIS under **Assignments** with a 'begin' and 'end' date to document the agent who generated the case. The name of the agent subsequently assigned to work the case will be listed in **Assignments** with a begin date that follows the "Agent Generated" end date.
- (3) For the most complete and current listing of Source values, please refer to the applicable listing found on CI Connections in the CIMIS Reference Materials, Investigations subject area, under the Supporting Documents section.

### 9.9.4.8.27 (11-13-2018) Specified Unlawful Activities (P/S)

- (1) This is a required entry for PIs and SCIs when the "violation under investigation" or the "violation recommended for prosecution" entered is related to a money laundering crime. Enter the SUA from which the funds are derived to enable the IRS to pursue a money laundering charge. If an investigation has one or more money laundering violations, then it must also have one or more SUAs. The system will maintain a record of all entries in this multiple data field.
- (2) For the most complete and current listing of Specified Unlawful Activity values, please refer to the applicable listing found on CI Connections in the CIMIS Reference Materials, Investigations subject area, under the Supporting Documents section.

### 9.9.4.8.28 (11-13-2018) Statute of Limitations (S)

- (1) This is a mandatory field for SCIs when certain USC violations are used. Enter the earliest date that the statute of limitations will expire.

### 9.9.4.8.29 (11-13-2018) Tax Deficiencies/Money Laundering Dollar Amounts (Estimated & Recommended) (P/S)

- (1) **Estimated/Recommended Criminal Tax Deficiency:** Enter a total for all tax periods, but exclude any proposed civil tax adjustments or penalties.  
  
**Note:** If more than one taxpayer is involved, the sum of the individual criminal deficiencies entered into the system should not exceed the overall deficiency for the entire investigation. If the total criminal deficiency is not appropriately divided in the prosecution recommendation report, the total deficiency should be applied to the principal subject. If the investigation involves USC code

violations for conspiracy, the same dollar amount should be entered for each investigation involved in the conspiracy.

- (2) **Estimated/Recommended Money Laundering:** If more than one subject is involved, the sum of the provable money laundering amount entered into the system should not exceed the overall provable money laundering amount for the entire investigation (all subjects combined). If there is more than one subject, either enter the entire amount on the primary subject or divide the total amount among the related subjects. If the investigation involves USC code violations for conspiracy, the same dollar amount should be entered for each investigation involved in the conspiracy.

9.9.4.8.30  
(11-13-2018)  
**Tax Periods/Forms - Under Investigation and Recommended for Prosecution (P/S)**

- (1) This is a mandatory entry for PIs and SCIs, when certain violations are under investigation or recommended for prosecution. Enter the period(s) and the tax forms (i.e., 1040, 1120S, 941) under investigation for IRS violations only. Tax periods use (YYYYMM) format (i.e., 2004 should be entered as "200412"); quarter ending September 30, 2004, should be entered as "200409". The system will maintain a record of all entries in this multiple data field.

9.9.4.8.31  
(11-13-2018)  
**Violations - Under Investigation, Recommended for Prosecution, Information/Criminal Complaint filed, Indicted, and Sentenced (P/S)**

- (1) An IRS CI-enforced USC section violation must be entered for all PIs and SCIs. This is a multiple data entry field and requires entries at the initiation of the investigation, as well as additional entries if the investigation results in a prosecution recommendation followed by other legal actions (e.g., bill of information/criminal complaint, indictment) being filed. Only IRS CI-enforced violations can be selected for these levels. At the sentencing level, any USC section violation can be selected whether or not it is IRS CI-enforced.
- (2) **Primary Violation:** This is a mandatory field for PIs and SCIs. Select the title number and principal statute section for the appropriate level of the investigation (i.e., under investigation, or when recommending for prosecution, or when an Information/Criminal Complaint filed or Indictment is returned, or when the defendant is sentenced). Only one primary violation is allowed for each investigation level.
- a. If any of the following violations: 18 USC §1956, 18 USC §1957, 18 USC §1960, 18 USC §371b, 18 USC §371t, 26 USC 7203ml and/or any Title 31 violation is involved in the investigation, an entry is also required in the fields "Currency Form" and "Trade/Business in which the Money Laundering Violation occurred". If a check on the Financial Crimes Enforcement Network (FinCEN) portal or another source such as TECS or Palantir identifies any of the currency forms that are linked to the investigation, they must be entered as currency form(s). The currency forms could reference the subject of the investigation or any other entity related to the investigation. Currency forms that have any relevance or association to the investigation should be entered. If multiple types of forms apply, it is necessary to enter each type of form at least once in the investigation. Entry of a currency form should also be made if the lack of a record was of relevance or value to the investigation. For instance, in a prosecution of a financial institution for failure to file currency transaction reports (CTR), the fact that no CTRs were found is relevant to the investigation.

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- b. For the most complete and current listing of Currency Form values, please refer to the applicable listing found on CI Connections in the CIMIS Reference Materials, Investigations subject area, under the Supporting Documents section.
- (3) **Secondary Violation:** If applicable, enter the title number and secondary statute section(s) the individual/entity is alleged to have violated. The system will maintain a record of all entries in this multiple data field. If the secondary violation is any 18 USC §1956, any 18 USC §1957, 18 USC §1960, 18 USC §371b, 18 USC §371t, 26 USC 7203ml and/or any Title 31 violation, an entry is also required in the fields "Currency Form" and "Trade/Business in which the Money Laundering Violation occurred".
- (4) An 18 USC §371 violation should be entered according to the related violation, as follows: **Related Violation Description:**
  - a. 18 USC §371t: Title 31
  - b. 18 USC §371k: Klein or Title 26 violation
  - c. 18 USC §371b: Both a Title 26 and Title 18 violation
  - d. 18 USC §371o: There may be more instances involving conspiracies outside of our jurisdiction. These examples include jury tampering or influencing or injuring a juror or official. Under the above circumstances only, it is allowable to use 18 USC §371o or other conspiracy. However, there must be a nexus to CI investigation when using 18 USC §371o.

**Note:** Absent this nexus, the investigation should be turned over to an agency with the appropriate jurisdiction. Since it's essential that 18 USC §371o be consistently utilized under appropriate circumstances, authorization must be obtained from the SAC prior to CIMIS input. The 18 USC §371o is being authorized to provide field offices the flexibility, if circumstances warrant, to investigate conspiracies falling outside CI's normal statutory jurisdiction.

### 9.9.4.9 (11-13-2018) Investigation Status (G/P/S)

- (1) Enter for all investigations. Enter the appropriate choice from the listing provided within CIMIS. For the most complete and current listings of Investigation Status values and Status Sequence values, please refer to the applicable listing found on CI Connections in the CIMIS Reference Materials, Investigations subject area, under the Supporting Documents section.
- (2) All "Status" entries require an entry in the "Status Date" and in the "Employee that Authorized the Change to Status" fields. The date the field office is notified of a change in status is not necessarily always the actual status date of the action. For example, the authorization letter from the DOJ is dated June 1, 2017, but the field office does not physically receive the letter until July 15, 2017; the actual status date of the action is June 1, 2017. Only enter the actual status date in CIMIS and not the date the letter was received.
- (3) If the SA wants to elevate a PI to a SCI, this must be accomplished by choosing the "Request Investigation" activity, not the "Add New Status" activity.
- (4) If the investigation is at the USAO and tax violations that were not originally recommended for prosecution are added, then the investigation status should be updated to "USA Supplemental Investigation Requested." Criminal Investigation will go through the process of investigating the tax violation, sending the



prosecution report to the CCR and to CT for review, after which the SAC will forward the Superseding prosecution recommendation report to DOJ. This work-flow process is not captured in the system through the investigation statuses but, rather, should be added to the investigation as a general note. Once DOJ completes its review and forwards the prosecution report to the USAO, the investigation status should then be updated to "USA Supplemental Request Completed." Also, the Violations Under Investigation and the Recommended Violations should be updated to reflect the additional tax violations.

- (5) **Correct Investigation Status:** The "Correct Status" activity is used to correct statuses that have been inadvertently or incorrectly entered on an investigation in CIMIS. At the field office level, the CIMIS SME has permissions to utilize this activity. When an inadvertent or incorrect status has been put on an investigation in CIMIS, the appropriate management official should send a request in writing to the CIMIS SME for the status to be deleted or changed/updated. An audit trail is maintained on all entries made to the CIMIS database.

9.9.4.10  
(11-13-2018)  
**Nationally Coordinated Task Force Investigations (P/S)**

- (1) This is a mandatory field for PIs and SCIs, when the CIP involves OCDETF or HIDTA/OCDETF or Terrorism/OCDETF. Nationally Coordinated Task Forces are those cooperative joint investigative ventures between IRS-CI and other law enforcement agencies. The system will maintain a record of all entries in this multiple data field.
- (2) For OCDETF investigations, the respective OCDETF Region should generally be selected as the applicable task force, (for example, Nashville, TN would be part of the Southeast Region of OCDETF). However, in cities where there are co-located OCDETF task forces, the local task-force should be selected. For example, the David G. Wilhelm Atlanta OCDETF Strike Force would be selected for investigations worked by SAs assigned to the co-located OCDETF task force.
- (3) The OCDETF Task Force Numbers should be entered into CIMIS in the following format: the first two digits should be the assigned OCDETF Regional Task Force number; the third and fourth digits should be the Judicial District Office number; and the last four digits are the sequential number assigned by the Task Force. All OCDETF Task Force Numbers are eight digits. For example, OCDETF Number 28370213 represents the Mid-Atlantic Task Force (28), the Maryland Judicial District (37), and the Task Force sequential number (0213).
- (4) For the most complete and current listing of Nationally Coordinated Task Force values, please refer to the applicable listing found on CI Connections in the CIMIS Reference Materials, Investigations subject area, under the Supporting Documents section.

9.9.4.11  
(11-13-2018)  
**Organized Enterprises (g/p/s)**

- (1) Enter for all investigations. Organized Enterprises are groups, organizations, and/or individuals who have combined to form a criminal enterprise whose objective(s) are to commit criminal violations of the IRC or related statutes within the investigative jurisdiction of IRS-CI. Organized Enterprises encompass traditional organized criminal elements, narcotics trafficking groups, groups engaged in terrorist fund-raising or terrorist activities, gang activity, or other criminal organizations. The system will maintain a record of all entries in this multiple data field.

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- (2) For the most complete and current listing of Organized Enterprise values, please refer to the applicable listing found on CI Connections in the CIMIS Reference Materials, Investigations subject area, under the Supporting Documents section.

9.9.4.12  
(11-13-2018)  
**Other Investigative Services (G/P/S)**

- (1) The other investigative services area in CIMIS is used to record information regarding various investigative services that have been applied to an investigation. It captures information regarding whether an investigation has been provided services by the Forensic Lab, the Transcription Center, or the Trial Illustration unit. It is the responsibility of employees of these functions to make the necessary update to CIMIS to capture their involvement in an investigation.

9.9.4.12.1  
(11-13-2018)  
**National Forensic Lab**

- (1) The NFL provides analysis in the following areas: Electronics; Latent Prints; Questioned Documents; Chemistry; Polygraph; and Imaging. If any of the above services are utilized as part of an investigation, the NFL Coordinator is required to update the NFL screen in CIMIS for the investigation to capture the lab's involvement in the investigation.

9.9.4.12.2  
(11-13-2018)  
**Transcription Center - Data Processing Center**

- (1) The Transcription Center – DPC offers support to SAs in various forms. If the DPC is utilized during the course of an investigation, it is the responsibility of the DPC Coordinator to update the Transcription Center screen in CIMIS to capture the DPC's involvement in the investigation.

9.9.4.12.3  
(11-13-2018)  
**Trial Illustration Unit**

- (1) The Trial Illustration unit is comprised of visual information specialists who produce visual aids for use during judicial proceedings. If the Trial Illustration unit is utilized during the course of an investigation, it is the responsibility of the Trial Illustrator Coordinator to update the Trial Illustrator screen in CIMIS to capture the unit's involvement in the investigation.

9.9.4.13  
(11-13-2018)  
**Parallel Investigations (P/S)**

- (1) Parallel investigations are an integral part of the IRS' efforts to stop the promotion of abusive schemes and to punish those responsible for promoting them. For parallel investigations enter the civil operating divisions contact name and phone number and that employee's managers name and phone number.

9.9.4.14  
(11-13-2018)  
**Seizure Investigative Activity (P/S)**

- (1) Seizure investigative activity can be performed on PIs and SCIs but not GIs. All requests for SIA must be approved by the SACs except in "sensitive" investigations that require approval from the Director, Field Operations or the Chief, CI. These approvals apply at the investigation level, not the identity level. Once SIA approval is received, the agent working the investigation can pursue assets from any identity (primary or associate) associated with the investigation. If investigations are spun off from an investigation that is approved for SIA, each spin off investigation needs its own approval for SIA.

**Note:** The SIA approval does not authorize the SA to perform a seizure warrant; it only authorizes the agent to request a seizure warrant from the courts. CIMIS now tracks the identity on the investigation to which the warrant is related.



- (2) The SIA request or approval date may or may not be the same as the date the SA is entering the request or the manager approval date into the CIMIS system. For example, a SSA gives verbal approval to an agent on Saturday for SIA and approval for an SIA and then enters the SIA information into the system on the following Monday. The request & approval date would be Saturday's date.
- (3) The seizure investigative activity associated with a PI or SCI will remain open until all aspects of the investigation have been completed. Although the SA may have completed his/her duties in connection with the forfeiture and the associated PI or SCI, only the Asset Forfeiture Coordinator (AFC) or the SAC can close the seizure investigative activity. The AFC will be charging time to the investigation through the disposition of the asset(s) and distribution of receipt of equitable sharing.

9.9.4.15  
(11-13-2018)  
**Voluntary Disclosures**

- (1) A PI is no longer required to track a voluntary disclosure. A voluntary disclosure occurs when all three of the following conditions are met:
  - a. When the taxpayer initiates a communication which is truthful, timely, and complete;
  - b. When the taxpayer shows a willingness to cooperate (and does, in fact, cooperate) with the IRS in determining his/her correct tax liability; and,
  - c. When the taxpayer makes good faith arrangements with the IRS to pay, in full, the tax, interest, and any penalties determined by the IRS to be applicable.
- (2) The purpose of tracking voluntary disclosures in CIMIS is to assist in discouraging the practices of ineligible taxpayer(s) and/or taxpayer(s) who are attempting to take advantage of the IRS system by "shopping" field offices to obtain more favorable treatment regarding disclosures. For more details regarding "Voluntary Disclosures" refer to IRM 9.5.11, Other Investigations.

9.9.4.16  
(11-13-2018)  
**Form 5043, Criminal Investigation Monthly Activity Report**

- (1) The following subsections describes the purpose, requirements, and specific data entry instructions for each section of Form 5043, Criminal Investigation Monthly Activity Report.

9.9.4.17  
(11-13-2018)  
**Mandated Entry Period**

- (1) Under normal reporting conditions, Form 5043 should be uploaded or input into CIMIS beginning on the last calendar day of the reporting period and continuing through the 8:59 p.m. Eastern Time on the second workday of the month following the reporting period.
- (2) Time can be entered into CIMIS for future reporting periods when the time and hours are known. For example, an agent who will be on military leave can enter time using the Add New 5043 activity in CIMIS for every month where the time and/or Base Reduction Days are known.
- (3) Time entered after the second workday of the month following the reporting period will not be included in standard reports run against the prior month's data snapshot.

## 9.9 Criminal Investigation Management Information System (CIMIS)

9.9.4.18  
(11-13-2018)

### General Information

- (1) Form 5043, Criminal Investigation Monthly Activity Report, (generally referred to as a time report) will be prepared by those CI-Special Agents who do not use the electronic diary program and the Upload 5043 from Diary activity to automatically upload their daily time entries into CIMIS.
- (2) A special agent must be established in CIMIS as an active Employee before any time data relating to that SA may be entered.
- (3) The first time entry for a new SA must be entered using the Add New 5043 activity in CIMIS before the Upload 5043 from Diary activity can be used.
- (4) If a SA uses the Add New 5043 activity and is detailed or transferred to a different position or assigned office/group, split time reports are required to be entered. One time report will be entered reflecting time prior to the detail or transfer, and another for the period after the detail or transfer within the same month.
- (5) **Time Report Period (Begin/End/Date):** The first day of the month through the last day of the month.
- (6) The SA is responsible for the accuracy of all data reported on the Form 5043.
- (7) **Reporting Hours:**
  - a. Regular hours can be reported in whole or quarter-hour increments in the column titled "REG-HRS."
  - b. Law Enforcement Availability Pay (LEAP) hours can be reported in whole or quarter-hour increments in the column titled "LEAP-HRS."
  - c. Credit, compensatory, overtime and travel compensatory time taken can be reported in whole or quarter-hour increments in the column titled "OTHERS." These hours should be charged to the appropriate activity, i.e., an investigative activity or a non-investigative time type.
  - d. For detailed information on how to record OTHER hours earned and taken in your Diary and in CIMIS, please refer to the document "How to Record Admin and Other Leave in your Diary and/or CIMIS", found in CIMIS Reference Materials in the Form 5043 subject area under Notices.

9.9.4.19  
(02-15-2012)

### Time Report Period

- (1) **Begin Date:** Enter the first date of the period in MM/DD/YYYY form.
- (2) **End Date:** Enter the last date of the period in MM/DD/YYYY form.

9.9.4.20  
(11-13-2018)

### Time Spent on Investigative Activities

- (1) **Investigative Activities:** Enter the investigative activity number, the investigative activity name, and the appropriate number of hours applied.
- (2) Investigative activities include criminal investigations and voluntary disclosures.

9.9.4.21  
(11-13-2018)

### Time Spent on Non-Investigative Activities

- (1) **Non-Investigative Activities:** Enter the appropriate number of hours applied to each non-investigative activity category.

- (2) For the most complete and current listing of Non-Investigative Activity values, please refer to the applicable listing found on CI Connections in the CIMIS Reference Materials, Form 5043 subject area, under the Supporting Documents section.

